

A B C S

A Business **C**onsulting **S**ervice

Informed Client: Txt / Phone / Email / Pickup/Delivery

Scanned

941 Mailed/940 Mailed

Box 448 Ephrata WA 98823 (800) 279-8934

IRS letter
CP 220
RE: June 30, 2020

Requested \$1171.75 for failure to make a proper federal tax deposit.

This issue is that the monthly deposits were changed by the IRS to Semi-Weekly deposit and a schedule B.

ABC was not notified of this nor was access granted to make these highly time-sensitive deposits.

An EFTPS Deposit was made to pay the penalty. There is a good possibility that there will be more penalty as this deposit should have been made by April 12, 2021.

In order to avoid these types of penalties, any communication from the IRS should be submitted to ABC Service immediately and access to the payroll data must be given in a timely manner.

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270161114762894
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Payment Information	Entered Data
Taxpayer EIN	xxxxx9072
Tax Form	941 Employers Federal Tax
Tax Type	Balance due on return or notice
Tax Period	Q2/2020
Payment Amount	\$1,171.75
Settlement Date	07/30/2021
Account Number	xxxxxx0572
Account Type	SAVINGS
Routing Number	125100089
Bank Name	WASHINGTON TRUST BANK



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0039

Notice	CP220
Tax period	June 30, 2020
Notice date	March 22, 2021
Employer ID number	47-1229072
To contact us	Phone 800-829-0115

055179.102610.378163.3979 1 AB 0.428 697



ABC HYDRAULIC LLC
COREY CARPENTER SOLE MBR
PO BOX 966
MOSES LAKE WA 98837-0145



055179

Changes to your June 30, 2020 Form 941
Amount due: \$1,171.75

We made changes to your June 30, 2020 Form 941.

As a result, your amount due is \$1,171.75.

This wasn't an audit. Your return may be examined in the future. Please keep this notice and your other important documents in a secure place.

Billing Summary

Amount due on account before adjustment	\$0.00
Penalty increase - Failure to make a proper federal tax deposit	1,171.75
Amount due by April 12, 2021	\$1,171.75

Continued on back...



ABC HYDRAULIC LLC
COREY CARPENTER SOLE MBR
PO BOX 966
MOSES LAKE WA 98837-0145

Notice	CP220
Notice date	March 22, 2021
Employer ID number	47-1229072

Payment

- Make your check or money order payable to the United States Treasury.
- Write your Employer ID number (47-1229072), the tax period (June 30, 2020), and the form number (941) on your payment and any correspondence.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0039

**Amount due by
April 12, 2021**

\$1,171.75



471229072 NX ABCH 01 2 202006 670 00000117175

Notice	CP220
Tax period	June 30, 2020
Notice date	March 22, 2021
Employer ID number	47-1229072

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Penalties

We are required by law to charge any applicable penalties.
The amount of penalty and interest shown is based on this adjustment.

Failure to make a proper federal tax deposit

Description	Amount
Total failure to make a proper federal tax deposit	\$1,171.75

We charged a penalty because you did not make a proper tax deposit based on your record of federal tax liability. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code section 6656)

For a detailed calculation of your penalty charges, call 800-829-0115.

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Form **941 for 2021: Employer's QUARTERLY Federal Tax Return**
 (Rev. June 2021) Department of the Treasury — Internal Revenue Service

951121
 OMB No. 1545-0029

Employer identification number (EIN) **47-1229072**

Name (not your trade name) **Abc hydraulics**

Trade name (if any) **ABC Hydraulics**

Address **201 S. Hamilton Rd PO Bx 966**
 Number Street Suite or room number

Moses Lake **WA** **98837**
 City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2021
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Go to www.irs.gov/Form941 for instructions and the latest information.

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Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1	Number of employees who received wages, tips, or other compensation for the pay period including: <i>June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)</i>	1	8
2	Wages, tips, and other compensation	2	66,791.87
3	Federal income tax withheld from wages, tips, and other compensation	3	5,045.00
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6.	

	Column 1		Column 2	
5a	Taxable social security wages*	66,791.87	$\times 0.124 =$	8,282.19
5a (i)	Qualified sick leave wages*		$\times 0.062 =$	
5a (ii)	Qualified family leave wages*		$\times 0.062 =$	
5b	Taxable social security tips		$\times 0.124 =$	
5c	Taxable Medicare wages & tips	66,791.87	$\times 0.029 =$	1,936.96
5d	Taxable wages & tips subject to Additional Medicare Tax withholding		$\times 0.009 =$	
5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d			10,219.15
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)			
6	Total taxes before adjustments. Add lines 3, 5e, and 5f			15,264.15
7	Current quarter's adjustment for fractions of cents			-0.01
8	Current quarter's adjustment for sick pay			
9	Current quarter's adjustments for tips and group-term life insurance			
10	Total taxes after adjustments. Combine lines 6 through 9			15,264.14
11a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974			
11b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			
11c	Nonrefundable portion of employee retention credit			

*Include taxable qualified sick and family leave wages for leave taken after March 31, 2021, on line 5a. Use lines 5a(i) and 5a(ii) only for wages paid after March 31, 2020, for leave taken before April 1, 2021.

► You MUST complete all three pages of Form 941 and SIGN it.

Next ►

Name (not your trade name) **Abc hydraulics** Employer identification number (EIN) **47-1229072**

Part 1: Answer these questions for this quarter. (continued)

- 11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
11e Nonrefundable portion of COBRA premium assistance credit
11f Number of individuals provided COBRA premium assistance
11g Total nonrefundable credits
12 Total taxes after adjustments and nonrefundable credits
13a Total deposits for this quarter
13b Reserved for future use
13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021
13d Refundable portion of employee retention credit
13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021
13f Refundable portion of COBRA premium assistance credit
13g Total deposits and refundable credits
13h Total advances received from filing Form(s) 7200 for the quarter
13i Total deposits and refundable credits less advances
14 Balance due
15 Overpayment

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

- 16 Check one: [] Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter.
[] You were a monthly schedule depositor for the entire quarter.

Tax liability: Month 1 []
Month 2 []
Month 3 []
Total liability for quarter []

Total must equal line 12.

- [X] You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

You MUST complete all three pages of Form 941 and SIGN it. Next

Name (not your trade name) Abc hydraulics	Employer identification number (EIN) 47-1229072
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Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

17 If your business has closed or you stopped paying wages Check here, and enter the final date you paid wages ; also attach a statement to your return. See instructions.

18a If you're a seasonal employer and you don't have to file a return for every quarter of the year Check here.

18b If you're eligible for the employee retention credit solely because your business is a recovery startup business Check here.

19 Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 19

20 Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 20

21 Qualified wages for the employee retention credit 21

22 Qualified health plan expenses for the employee retention credit 22

23 Qualified sick leave wages for leave taken after March 31, 2021 23

24 Qualified health plan expenses allocable to qualified sick leave wages reported on line 23 24

25 Amounts under certain collectively bargained agreements allocable to qualified sick leave wages reported on line 23 25

26 Qualified family leave wages for leave taken after March 31, 2021 26

27 Qualified health plan expenses allocable to qualified family leave wages reported on line 26 27

28 Amounts under certain collectively bargained agreements allocable to qualified family leave wages reported on line 26 28

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

Select a 5-digit personal identification number (PIN) to use when talking to the IRS.

No.

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Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

Print your name here

Corey Carpenter

Print your title here

Managing Member

Date

Best daytime phone

Paid Preparer Use Only

Check if you're self-employed

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City State

ZIP code

Schedule B (Form 941):

960311

Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

(Rev. January 2017)

Department of the Treasury — Internal Revenue Service

Employer identification number (EIN)

Name (not your trade name)

Calendar year (Also check quarter)

Report for this Quarter...
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Use this schedule to show your **TAX LIABILITY** for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1

1	<input type="text" value="5,527.54"/>	9	<input type="text" value="93.30"/>	17	<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text" value="5,118.76"/>
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

Tax liability for Month 1

Month 2

1	<input type="text"/>	9	<input type="text"/>	17	<input type="text"/>	25	<input type="text" value="88.58"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text" value="82.64"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

Tax liability for Month 2

Month 3

1	<input type="text" value="4,353.32"/>	9	<input type="text"/>	17	<input type="text"/>	25	<input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text"/>
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>		

Tax liability for Month 3

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total liability for the quarter

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Total must equal line 12 on Form 941 or Form 941-SS.

Worksheet 3. Credit for Qualified Sick and Family Leave Wages for Leave Taken After March 31, 2021



Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis).
 If you paid qualified sick leave wages and/or qualified family leave wages this quarter for leave taken after March 31, 2021, complete Step 1 and Step 2.
Caution: Use Worksheet 1 to figure the credit for qualified sick and family leave wages for leave taken before April 1, 2021.

Step 1. Determine the employer share of Medicare tax		
1a	Enter the amount of Medicare tax from Form 941, Part 1, line 5c , column 2	1a _____
1b	Multiply line 1a by 50% (0.50)	1b _____
1c	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8 (enter as a positive number)	1c _____
1d	Subtract line 1c from line 1b	1d _____
1e	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice	1e _____
1f	Employer share of Medicare tax. Add lines 1d and 1e	1f _____
Step 2. Figure the sick and family leave credit		
2a	Qualified sick leave wages for leave taken after March 31, 2021 (Form 941, Part 3, line 23)	2a _____
2a(i)	Qualified sick leave wages included on Form 941, Part 3, line 23, that were not included as wages reported on Form 941, Part 1, lines 5a and 5c, because the qualified sick leave wages were excluded from the definition of employment under sections 3121(b)(1)-(22)	2a(i) _____
2a(ii)	Subtract line 2a(i) from line 2a	2a(ii) _____
2a(iii)	Qualified sick leave wages included on Form 941, Part 3, line 23, that were not included as wages reported on Form 941, Part 1, line 5a, because the qualified sick leave wages were limited by the social security wage base	2a(iii) _____
2a(iv)	Subtract line 2a(iii) from line 2a(ii)	2a(iv) _____
2b	Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941, Part 3, line 24)	2b _____
2c	Amounts under certain collectively bargained agreements allocable to qualified sick leave for leave taken after March 31, 2021 (Form 941, Part 3, line 25)	2c _____
2d	Employer share of social security tax on qualified sick leave wages. Multiply line 2a(iv) by 6.2% (0.062)	2d _____
2e	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)	2e _____
2f	Credit for qualified sick leave wages. Add lines 2a, 2b, 2c, 2d, and 2e	2f _____
2g	Qualified family leave wages for leave taken after March 31, 2021 (Form 941, Part 3, line 26)	2g _____
2g(i)	Qualified family leave wages included on Form 941, Part 3, line 26, that were not included as wages reported on Form 941, Part 1, lines 5a and 5c, because the qualified family leave wages were excluded from the definition of employment under sections 3121(b)(1)-(22)	2g(i) _____
2g(ii)	Subtract line 2g(i) from line 2g	2g(ii) _____
2g(iii)	Qualified family leave wages included on Form 941, Part 3, line 26, that were not included as wages reported on Form 941, Part 1, line 5a, because the qualified family leave wages were limited by the social security wage base	2g(iii) _____
2g(iv)	Subtract line 2g(iii) from line 2g(ii)	2g(iv) _____
2h	Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941, Part 3, line 27)	2h _____
2i	Amounts under certain collectively bargained agreements allocable to qualified family leave for leave taken after March 31, 2021 (Form 941, Part 3, line 28)	2i _____
2j	Employer share of social security tax on qualified family leave wages. Multiply line 2g(iv) by 6.2% (0.062)	2j _____
2k	Employer share of Medicare tax on qualified family leave wages. Multiply line 2g(ii) by 1.45% (0.0145)	2k _____
2l	Credit for qualified family leave wages. Add lines 2g, 2h, 2i, 2j, and 2k	2l _____
2m	Credit for qualified sick and family leave wages. Add lines 2f and 2l	2m _____
2n	For second quarter of 2021 only, enter any employee retention credit claimed under section 2301 of the CARES Act (from Worksheet 2, line 2d) with respect to any wages taken into account for the credit for qualified sick and family leave wages for the quarter	2n _____
2o	Enter any credit claimed under section 41 for increasing research activities with respect to any wages taken into account for the credit for qualified sick and family leave wages	2o _____
2p	Add lines 2n and 2o	2p _____
2q	Credit for qualified sick and family leave wages after adjusting for other credits. Subtract line 2p from line 2m	2q _____
2r	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021. Enter the smaller of line 1f or line 2q. Enter this amount on Form 941, Part 1, line 11d	2r _____
2s	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021. Subtract line 2r from line 2q and enter this amount on Form 941, Part 1, line 13e	2s _____